

FYE 2009 Review - Annual Financial Report

School District: Ballard County
 Audit Firm Name: Williams, Williams & Lentz, LLP
 Date: 2/4/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,493,663.00	2,508,877.19	-15,214.19	2,508,878.00	-0.81	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,978,071.61	-1,978,071.61	0.00	1,978,071.61	
Revenue (State) - 3XXX (Not 3900)	5,614,729.64	5,615,993.56	-1,263.92	7,603,642.00	-1,987,648.44	
Revenue (Federal) - 4XXX	9,577.21	11,753.28	-2,176.07	2,176.00	9,577.28	The difference is object code 4810 Medicaid Reimbursement
Total Revenues	8,117,969.85	10,114,695.64	-1,996,725.79	10,114,696.00	-0.36	
Expenditures-Not including Transfers Out or On Behalf	8,691,677.85	8,685,945.25	5,732.60	10,639,110.00	-1,953,164.75	
Expenditures-On Behalf	0.00	1,953,164.59	-1,953,164.59	0.00	1,953,164.59	
Total Expenditures	8,691,677.85	10,639,109.84	-1,947,431.99	10,639,110.00	-0.16	
Excess (Deficiency) of Revenues Over Expenditures	-573,708.00	-524,414.20	-49,293.80	-524,414.00	-0.20	
Other Financing Sources - Not Transfers In	196,353.62	278,517.41	-82,163.79	278,518.00	-0.59	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	27,019.00	27,019.00	0.00	27,019.00	0.00	
Total Other Financing Sources, Uses and Transfers	169,334.62	251,498.41	-82,163.79	251,499.00	-0.59	
Net Change in Fund Balance	-404,373.38	-272,915.79	-131,457.59	-272,915.00	-0.79	
Beginning Fund Balance - July 1	2,014,401.72	2,201,444.35	-187,042.63	2,201,444.00	0.35	
Ending Balance - June 30	1,610,028.34	1,928,528.56	-318,500.22	1,928,529.00	-0.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,978,071.61	-1,978,071.61	0.00	1,978,071.61	See audit report, page 53, Schedule of adjustments, On behalf payments amount of \$1,978,071.61. Also page 29, audit report doesn't separate out.
On-Behalf Expenditures by Fund	0.00	1,953,164.59	-1,953,164.59	0.00	1,953,164.59	See audit report, page 53 the differences is Short Term Accrued Sick Leave \$24,907.02
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	90,358.18	86,989.11	3,369.07	86,989.00	0.11	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	996,739.62	996,739.62	0.00	996,740.00	-0.38	
Revenue (Federal) – 4XXX	920,616.77	926,524.75	-5,907.98	926,525.00	-0.25	
Total Revenues	2,007,714.57	2,010,253.48	-2,538.91	2,010,254.00	-0.52	
Expenditures-Not including Transfers Out and not 0280	2,037,272.48	2,037,272.48	0.00	2,037,273.00	-0.52	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,037,272.48	2,037,272.48	0.00	2,037,273.00	-0.52	
Excess (Deficiency) of Revenues Over Expenditures	-29,557.91	-27,019.00	-2,538.91	-27,019.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	27,019.00	27,019.00	0.00	27,019.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	27,019.00	27,019.00	0.00	27,019.00	0.00	
Net Change in Fund Balance	-2,538.91	0.00	-2,538.91	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-2,538.91	0.00	-2,538.91	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	404.28	404.28	0.00	404.00	0.28	
Revenue (State) – 3XXX	125,665.00	125,665.00	0.00	125,665.00	0.00	
Total Revenues	126,069.28	126,069.28	0.00	126,069.00	0.28	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	126,069.28	126,069.28	0.00	126,069.00	0.28	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	175,930.00	-175,930.00	See page 31 of audit report the difference is Transfer of Funds for Construction
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-175,930.00	175,930.00	
Net Change in Fund Balance	126,069.28	126,069.28	0.00	-49,861.00	175,930.28	
Beginning Fund Balance - July 1	372,658.82	372,658.82	0.00	436,656.00	-63,997.18	Beginning balance differences to be determined
Ending Balance - June 30	498,728.10	498,728.10	0.00	386,795.00	111,933.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	483,438.00	483,438.00	0.00	483,438.00	0.00	
Revenue (State) – 3XXX	412,554.00	412,554.00	0.00	412,554.00	0.00	
Total Revenues	895,992.00	895,992.00	0.00	895,992.00	0.00	
Expenditures-Not including Transfers Out	622,160.84	622,160.84	0.00	0.00	622,160.84	See page 35 of audit report
Total Expenditures	622,160.84	622,160.84	0.00	0.00	622,160.84	
Excess (Deficiency) of Revenues Over Expenditures	273,831.16	273,831.16	0.00	895,992.00	-622,160.84	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	1,122,161.00	-1,122,161.00	Reclassification from debt service: construction \$500,000 and Debt Service \$622,161. See page 39 of audit report
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-1,122,161.00	1,122,161.00	
Net Change in Fund Balance	273,831.16	273,831.16	0.00	-226,169.00	500,000.16	
Beginning Fund Balance - July 1	465,746.35	465,746.35	0.00	465,747.00	-0.65	
Ending Balance - June 30	739,577.51	739,577.51	0.00	239,578.00	499,999.51	Ending balance difference to be determined

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	307,976.15	307,976.15	0.00	307,977.00	-0.85	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	307,976.15	307,976.15	0.00	307,977.00	-0.85	
Excess (Deficiency) of Revenues Over Expenditures	-307,976.15	-307,976.15	0.00	-307,977.00	0.85	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	825,930.00	825,930.00	0.00	675,930.00	150,000.00	See page 22 of audit report
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	825,930.00	825,930.00	0.00	675,930.00	150,000.00	
Net Change in Fund Balance	517,953.85	517,953.85	0.00	367,953.00	150,000.85	
Beginning Fund Balance - July 1	0.00	0.00	0.00	495,238.00	-495,238.00	Beginning balance differences to be determined
Ending Balance - June 30	517,953.85	517,953.85	0.00	863,191.00	-345,237.15	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	1,172,347.00	-1,172,347.00	See page 11 of audit report; Debt Service Fund is not recorded in Munis
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	1,172,347.00	-1,172,347.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,794,724.00	-1,794,724.00	
Total Expenditures	0.00	0.00	0.00	1,794,724.00	-1,794,724.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-622,377.00	622,377.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	622,161.00	-622,161.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	622,161.00	-622,161.00	
Net Change in Fund Balance	0.00	0.00	0.00	-216.00	216.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	220.00	-220.00	
Ending Balance - June 30	0.00	0.00	0.00	4.00	-4.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	11,147,745.70	13,147,010.40	-1,999,264.70	14,319,358.00	-1,172,347.60	
Total Expenditures - Governmental Funds	11,659,087.32	13,606,519.31	-1,947,431.99	14,779,084.00	-1,172,564.69	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-511,341.62	-459,508.91	-51,832.71	-459,726.00	217.09	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	1,022,283.62	1,104,447.41	-82,163.79	278,518.00	825,929.41	
Net Change in Fund Balance - Governmental Funds	510,942.00	644,938.50	-133,996.50	-181,208.00	826,146.50	
Beginning Fund Balance - July 1 - Governmental Funds	2,852,806.89	3,039,849.52	-187,042.63	3,599,305.00	-559,455.48	
Ending Fund Balance - June 30 - Governmental Funds	3,363,748.89	3,684,788.02	-321,039.13	3,418,097.00	266,691.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	274,949.59	274,949.59	0.00	286,847.00	-11,897.41	
Total Operating Revenues	274,949.59	274,949.59	0.00	286,847.00	-11,897.41	
Expenditures-Not including Transfers Out or On-behalf	690,127.69	748,029.19	-57,901.50	797,652.00	-49,622.81	
Expenditures-On Behalf	0.00	49,623.83	-49,623.83	0.00	49,623.83	
Expenditures - Depreciation Only (Fund 81)	0.00	5,482.80	-5,482.80	5,483.00	-0.20	
Total Operating Expenses	690,127.69	803,135.82	-113,008.13	803,135.00	0.82	
Operating Income (Loss)	-415,178.10	-528,186.23	113,008.13	-516,288.00	-11,898.23	This is 5342 Loss Comp - Equipment ETC.
Non-Operating Revenue - Interest Income Only (Local) - 1510	625.72	625.72	0.00	626.00	-0.28	
Revenue (State) - 3XXX	8,923.00	8,923.00	0.00	58,547.00	-49,624.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	49,623.83	-49,623.83	0.00	49,623.83	
Donated Commodities - 4550	0.00	48,885.50	-48,885.50	48,885.00	0.50	
Revenue (Federal) - 4XXX, not 4550	400,095.00	400,095.00	0.00	400,095.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	11,898.13	-11,898.13	0.00	11,898.13	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	409,643.72	520,051.18	-110,407.46	508,153.00	11,898.18	See page 14 of audit report
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-5,534.38	-8,135.05	2,600.67	-8,135.00	-0.05	
Beginning Net Assets - July 1	144,973.62	144,984.35	-10.73	191,680.00	-46,695.65	Beginning balance difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	139,439.24	136,849.30	2,589.94	183,545.00	-46,695.70	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	89,182.55	90,055.09	-872.54	90,055.00	0.09	
Total Operating Revenues	89,182.55	90,055.09	-872.54	90,055.00	0.09	
Expenditures-Not including Transfers Out	90,040.57	100,800.19	-10,759.62	100,801.00	-0.81	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	90,040.57	100,800.19	-10,759.62	100,801.00	-0.81	
Operating Income (Loss)	-858.02	-10,745.10	9,887.08	-10,746.00	0.90	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	10,759.62	-10,759.62	10,760.00	-0.38	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	10,759.62	-10,759.62	10,760.00	-0.38	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-858.02	14.52	-872.54	14.00	0.52	
Beginning Net Assets - July 1	20,409.77	20,409.77	0.00	20,410.00	-0.23	
Ending Net Assets - June 30	19,551.75	20,424.29	-872.54	20,424.00	0.29	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	364,132.14	365,004.68	-872.54	376,902.00	-11,897.32	See explanations above
Total Operating Expenses - Proprietary Funds	780,168.26	903,936.01	-123,767.75	903,936.00	0.01	
Operating Income (Loss) - Proprietary Funds	-416,036.12	-538,931.33	122,895.21	-527,034.00	-11,897.33	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	409,643.72	530,810.80	-121,167.08	518,913.00	11,897.80	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-6,392.40	-8,120.53	1,728.13	-8,121.00	0.47	
Net Assets, July 1, 2008 - Proprietary Funds	165,383.39	165,394.12	-10.73	212,090.00	-46,695.88	
Net Assets, June 30, 2009 - Proprietary Funds	158,990.99	157,273.59	1,717.40	203,969.00	-46,695.41	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	207,795.00	-207,795.00	The difference is Student Activities Revenues, see page 38 of audit report
Total Additions	0.00	0.00	0.00	207,795.00	-207,795.00	
Deductions	133,946.49	133,946.49	0.00	205,339.00	-71,392.51	The difference is Special Activities \$37,870 and Charitable Gaming Activities Expenditures \$33,523, see page 38 of audit report.
Total Deductions	133,946.49	133,946.49	0.00	205,339.00	-71,392.51	The difference is Special Activities \$37,870 and Charitable Gaming Activities Expenditures \$33,523, see page 38 of audit report.
Change in Net Assets	-133,946.49	-133,946.49	0.00	2,456.00	-136,402.49	See page 38 of audit report
Beginning Net Assets - July 1	0.00	0.00	0.00	76,441.00	-76,441.00	Beginning balance differences to be determined
Ending Net Assets - June 30	-133,946.49	-133,946.49	0.00	78,897.00	-212,843.49	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	3,082.21	2,684.54	397.67	11,565.00	-8,880.46	See page 17 of audit report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	3,082.21	2,684.54	397.67	11,565.00	-8,880.46	This difference is object code 1510 Interest Income \$2,684.54
Deductions	37,870.45	37,870.45	0.00	6,696.00	31,174.45	
Total Deductions	37,870.45	37,870.45	0.00	6,696.00	31,174.45	
Change in Net Assets	-34,788.24	-35,185.91	397.67	4,869.00	-40,054.91	
Beginning Net Assets - July 1	75,735.90	75,735.90	0.00	269,351.00	-193,615.10	Beginning balance differences to be determined
Ending Net Assets - June 30	40,947.66	40,549.99	397.67	274,220.00	-233,670.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	3,082.21	2,684.54	397.67	219,360.00	-216,675.46	See explanations above
Total Deductions - Fiduciary Funds	171,816.94	171,816.94	0.00	212,035.00	-40,218.06	
Change in Net Assets - Fiduciary funds	-168,734.73	-169,132.40	397.67	7,325.00	-176,457.40	
Beginning Net Assets July 1 - Fiduciary Funds	75,735.90	75,735.90	0.00	345,792.00	-270,056.10	
Ending Net Assets - June 30 - Fiduciary Funds	-92,998.83	-93,396.50	397.67	353,117.00	-446,513.50	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	49,623.83	-49,623.83	49,623.83	0.00	See page 55 of audit report
Fund 51 - On-Behalf Expenditures	0.00	49,623.83	-49,623.83	49,623.83	0.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	673.76	887,174.09	-886,500.33	887,174.00	0.09	See page 25 of audit report
Depreciation Expense - Fund 81	0.00	5,482.80	-5,482.80	5,483.00	-0.20	See page 26 of audit report
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,038,455.06	-2,038,455.06	2,038,455.06	0.00	
On-Behalf Payments (Audit)	0.00	0.00	0.00	10,760.00	-10,760.00	Program Error: On behalf payments are not separated out, see page 53 & 55 of audit report.
On-Behalf Payments (Audit - KDE Web)	0.00	-2,038,455.06	2,038,455.06	-2,027,695.06	-10,760.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-938.59	-938.59	0.00	0.00	-938.59	Not evaluated at this time
Deductions	673.76	887,174.09	-886,500.33	0.00	887,174.09	
Change Total assets	-1,612.35	-888,112.68	886,500.33	0.00	-888,112.68	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,612.35	-888,112.68	886,500.33	0.00	-888,112.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	5,482.80	-5,482.80	0.00	5,482.80	Not evaluated at this time
Change Total assets	0.00	-5,482.80	5,482.80	0.00	-5,482.80	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-5,482.80	5,482.80	0.00	-5,482.80	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-938.59	-938.59	0.00	0.00	-938.59	Not evaluated at this time
Total Deductions - Fixed Assets	673.76	892,656.89	-891,983.13	0.00	892,656.89	
Change in Total Fixed Assets	-1,612.35	-893,595.48	891,983.13	0.00	-893,595.48	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,612.35	-893,595.48	891,983.13	0.00	-893,595.48	